



# ACCOUNTABLE BUDGET PROCESS OVERVIEW AND IGG ACCOUNTABLE BUDGET PLAN

INFRASTRUCTURE AND GENERAL GOVERNMENT APPROPRIATIONS SUBCOMMITTEE  
STAFF: BRIAN WIKLE

ISSUE BRIEF

## Overview

In the 2019 General Session the Legislature passed [H.J.R. 18](#), “Joint Rules Resolution on Base Budgeting Provisions” that required each appropriations subcommittee to create an accountable process budget (APB) for budgets under the purview of the subcommittee. The resolution states that an APB “is created by starting from zero and adding line items and programs” recommended by a subcommittee (see lines 30-31). Furthermore, the resolution requires that a subcommittee create an APB for approximately 20 percent of the budgets within its responsibilities each interim, and that each budget must be the subject of an APB at least once every five years (see lines 158-163).

Budgets that are not the subject of an APB during an interim are included in a simple base budget (SBB) for the upcoming fiscal year. An SBB is comprised of amounts appropriated by the Legislature that are not designated as one-time along with changes to those amounts approved by the Executive Appropriations Committee (EAC), and amounts appropriated for debt service (see lines 56-64).

## Accountable Budget Plan

To ensure that all budgets under the purview of the Infrastructure and General Government (IGG) Appropriations Subcommittee will be the subject of an APB over the next five years, the IGG chairs presented the plan outlined in the table below to EAC in May 2019. In developing this plan, the chairs worked to cover approximately 20 percent of the budget each year as measured by FY 2020 appropriations and to review each agency or agency function without breaking them across years. Upon creating groupings that fit these criteria the chairs determined that approximately 60 percent of the budget under IGG’s purview relates to the Department of Transportation (DOT), so for the initial five-year plan the chairs also decided to alternate between a DOT and non-DOT review each year.

| Year | Agency   | FY 2020 Approp.      | Pct.        |
|------|--|----------------------|-------------|
| 1    | Department of Transportation - Construction Management | 544,631,500          | 20%         |
| 2    | Department of Technology Services (DTS)                | 4,770,900            | 0%          |
|      | DTS Internal Service Fund                              | 122,828,900          | 4%          |
|      | Debt Service - Revenue Bonds                           | 27,710,200           | 1%          |
|      | Debt Service - State Government                        | 25,273,600           | 1%          |
|      | Debt Service - Transportation                          | 333,908,300          | 12%         |
|      | <i>Subtotal</i>  | <i>514,491,900</i>   | <i>19%</i>  |
| 3    | <i>Department of Transportation</i>                    |                      |             |
|      | Operations/Maintenance Management                      | 183,297,800          | 7%          |
|      | B and C Roads  | 181,658,400          | 7%          |
|      | Cooperative Agreements                                 | 70,220,900           | 3%          |
|      | Engineering Services                                   | 60,009,900           | 2%          |
|      | Support Services                                       | 43,972,800           | 2%          |
|      | Region Management                                      | 30,032,000           | 1%          |
|      | Aeronautics  | 7,649,800            | 0%          |
|      | Safe Sidewalk Construction                             | 500,000              | 0%          |
|      | Amusement Ride Safety                                  | 350,800              | 0%          |
|      | Share the Road   | 25,000               | 0%          |
|      | Motorcycle Safety Awareness                            | 9,400                | 0%          |
|      | <i>Subtotal</i>  | <i>577,726,800</i>   | <i>21%</i>  |
| 4    | Capital Budget   | 302,034,200          | 11%         |
|      | Department of Administrative Services (DAS)            | 76,805,200           | 3%          |
|      | DAS Internal Service Fund                              | 179,915,500          | 6%          |
|      | <i>Subtotal</i>  | <i>558,754,900</i>   | <i>20%</i>  |
| 5    | Department of Transportation - TIF Capacity Program    | 578,001,400          | 21%         |
|      | <i>Total</i>   | <i>2,773,606,500</i> | <i>100%</i> |